

State Tax Commission

Analyst: Hancock

Historical Summary

OPERATING BUDGET	FY 2005 Total App	FY 2005 Actual	FY 2006 Approp	FY 2007 Request	FY 2007 Gov Rec
BY PROGRAM					
General Services	7,446,200	7,575,700	9,049,100	8,914,500	8,296,700
Audit and Collections	15,015,900	14,862,900	15,531,200	15,415,100	15,162,900
Revenue Operations	5,067,900	4,926,800	5,352,400	5,806,700	5,688,200
County Support	3,016,200	3,098,600	3,173,900	3,310,100	3,207,100
Total:	30,546,200	30,464,000	33,106,600	33,446,400	32,354,900
BY FUND CATEGORY					
General	24,625,700	24,615,900	24,618,900	26,810,200	24,702,900
Dedicated	5,920,500	5,759,200	8,487,700	6,636,200	7,652,000
Federal	0	88,900	0	0	0
Total:	30,546,200	30,464,000	33,106,600	33,446,400	32,354,900
Percent Change:		(0.3%)	8.7%	1.0%	(2.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	22,634,700	22,207,700	23,507,200	23,366,700	22,852,200
Operating Expenditures	7,781,900	7,676,500	9,425,100	8,709,800	8,275,400
Capital Outlay	129,600	579,800	174,300	1,369,900	1,227,300
Total:	30,546,200	30,464,000	33,106,600	33,446,400	32,354,900
Full-Time Positions (FTP)	410.50	410.50	410.50	414.50	413.50

Division Description

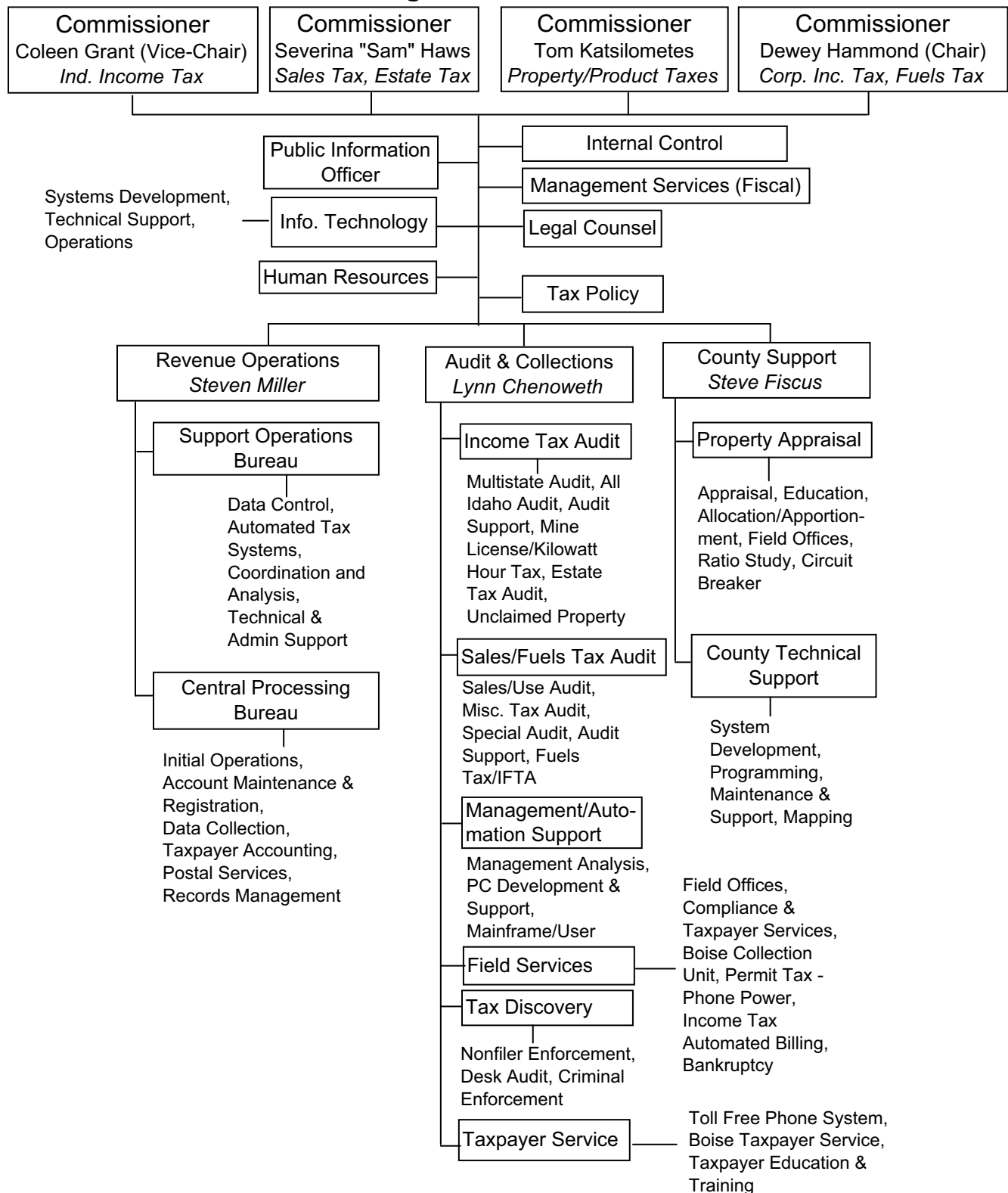
The State Tax Commission has four budgeted programs: General Services, Audit and Collections, Revenue Operations, and County Support. 1.) The General Services program consists of the Commissioners, Administrative Section, Legal Section, Tax Policy Section, Information Technology Section, and the Management Services Division. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal and computer services. 2.) The Audit and Collections program provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; collects delinquent taxes and conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact; conducts discovery and enforcement efforts directed at non-filers and administers Idaho's unclaimed property statutes. 3.) Revenue Operations administers the voluntary tax compliance program. Activities include: a) registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes; b) ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting; c) establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers; and d) maintaining a records system capable of providing individuals with tax documents. 4.) The County Support Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is responsible: to annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; to examine property tax levies of all taxing districts to ensure compliance with Idaho Code; to develop forms, procedures and computer software necessary for county assessors to appraise property; to develop an assessor's manual in order to facilitate uniformity of appraisals; and to administer property tax relief through the Circuit Breaker program.

Tax Commission

Agency Profile

Analyst: Hancock

Organizational Chart



Department of Revenue and Taxation

Analyst: Hancock

Agency Profile

Sources of Funds	FY 2005 Expenditures	Percent of Total	FY 2006 Appropriation	FY 2007 Request
1. General Fund	\$24,615,806	80.8%	\$24,618,900	\$26,810,200
The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.				
2. Administration Services for Transportation	3,075,180	10.1%	3,646,300	3,662,300
The State Tax Commission retains funds from gasoline tax and special fuels tax receipts equal to the cost of collecting, administering, and enforcing the gasoline tax requirements. However, the amount cannot exceed the amount authorized to be expended by the legislature (gasoline: §63-2402 and §63-2405; special fuels: §63-2416 - §63-2417).				
3. Multistate Tax Compact	1,621,819	5.3%	1,681,100	1,740,700
Moneys collected as direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid duplicative taxation across states (§63-3709).				
4. Abandoned Property Trust - Unclaimed	647,080	2.1%	880,400	822,100
The Unclaimed Property Fund receives money from:				
1. Certain banking accounts.				
2. Certain unclaimed funds that are owned and unpaid by life insurance companies for fifteen years.				
3. Certain deposits and refunds payable by utilities for more than fifteen years.				
4. Certain investment shares, funds, and interests.				
The State Tax Commission is required to maintain a record of the name and last known address of each person thought to own the property. The record is to be made available for public inspection at all reasonable business hours (§14-517).				
5. Seminars and Publications Fund	123,050	0.4%	142,900	175,500
Fees, educational purposes sales, tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, unclaimed property lists, sales to the public, etc.				
6. Administration and Accounting Fund	292,204	1.0%	393,600	235,600
The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain trust funds. For the following trust funds the annual amount is three thousand dollars (\$3,000) or twenty percent (20%), whichever is less (§63-3067A&B(d)):				
1. The Fish and Game Trust Fund (0051)				
2. The Children's Trust Fund (0483)				
On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained can not exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are:				
1. Idaho Travel and Convention Tax (0212) (§67-4718)				
2. Illegal Drug Tax (0281) (§63-4209)				
3. Boise Auditorium District (0630) (§67-4917C)				
4. Petroleum Clean Water Trust Fund (0130) (§41-4909)				
5. Local Option Sales Tax (0630) (§63-2605)				
7. Federal Grant Fund	88,861	0.3%	0	0
The Tax Commission receives intermittent grants from the federal government for project-specific work.				
8. Economic Recovery Reserve Fund	0	0.0%	1,743,400	0
The \$0.29/pack increase in the Cigarette Tax is deposited in this fund for FY05 and FY06.				
Total	\$30,464,000	100.0%	\$33,106,600	\$33,446,400

Tax Commission Agency Profile

Analyst: Hancock

Selected Measures

	FY 2002	FY 2003	FY 2004	FY 2005
1. Percent of revenue received electronically	42.5%	44.8%	46.6%	47.2%
2. Tax returns filed electronically	156,440	212,486	258,295	310,089
3. Tax returns processed	1,886,437	1,981,073	2,046,170	2,117,250
4. Revenues from Audits (in millions)	\$33.9	\$33.3	\$37.4	\$31.8
5. Revenues from Collections (in millions)	\$80.2	\$87.1	\$98.9	\$98.4
6. Tax Commission cost per dollar received	1.15 cents	1.05 cents	1.01 cents	0.96 cents
7. Walk-in customers during tax drive	8,729	8,533	9,768	11,670
8. Calls from taxpayers during tax drive	215,155	140,896	126,422	132,674
9. Refund status inquiries on website	7,491	23,788	28,859	56,504

Calendar Year 2004 Measures

1. Telephone calls requesting service	239,557
2. Average wait for service	23 seconds
3. E-mails from tax practitioners	5,137
4. User sessions on website	894,007
5. Walk-in customers	18,820
6. Total money deposited	\$2,671,946,462
7. Refunds paid	\$164,248,218
8. Number of refunds	431,815

State Tax Commission

Analyst: Hancock

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2006 Original Appropriation	410.50	24,618,900	33,106,600	410.50	24,618,900	33,106,600
HB 395 One-time 1% Salary Increase	0.00	159,900	195,000	0.00	159,900	195,000
1. Energy Assistance Administration	0.00	0	0	0.00	0	85,700
2. Energy Assistance Disbursements	0.00	0	0	0.00	0	59,404,000
Omnibus CEC Supplemental	0.00	0	0	0.00	180,000	220,300
FY 2006 Total Appropriation	410.50	24,778,800	33,301,600	410.50	24,958,800	93,011,600
Non-Cognizable Funds and Transfers	0.00	0	0	0.00	0	0
FY 2006 Estimated Expenditures	410.50	24,778,800	33,301,600	410.50	24,958,800	93,011,600
Removal of One-Time Expenditures	0.00	(159,900)	(2,921,500)	0.00	(159,900)	(62,411,200)
Base Adjustments	0.00	0	0	0.00	0	0
FY 2007 Base	410.50	24,618,900	30,380,100	410.50	24,798,900	30,600,400
Benefit Costs	0.00	259,400	315,900	0.00	(433,300)	(528,200)
Inflationary Adjustments	0.00	63,500	87,500	0.00	63,500	87,500
Replacement Items	0.00	267,800	415,600	0.00	0	282,500
Statewide Cost Allocation	0.00	43,500	49,200	0.00	43,500	49,200
Change in Employee Compensation	0.00	155,800	190,800	0.00	287,500	352,200
Nondiscretionary Adjustments	0.00	8,800	8,800	0.00	8,800	8,800
FY 2007 Program Maintenance	410.50	25,417,700	31,447,900	410.50	24,768,900	30,852,400
1. Replace Backup Tape Library	0.00	164,300	219,000	0.00	0	185,200
2. GenTax Software Maintenance	0.00	225,000	300,000	0.00	0	0
3. Collections Software & Equipment	0.00	475,800	634,300	0.00	0	595,700
4. Improve Network Security	0.00	487,400	649,800	0.00	0	586,200
5. Permanent Employees Replace Temps	3.00	(60,000)	(60,000)	3.00	(66,000)	(60,000)
6. System Analyst Position	1.00	60,000	60,000	0.00	0	0
7. Copier Lease	0.00	40,000	50,000	0.00	0	50,000
8. Training Equipment	0.00	0	30,000	0.00	0	30,000
9. Local Option Sales Tax	0.00	0	112,400	0.00	0	112,400
10. Income Tax Check-off	0.00	0	3,000	0.00	0	3,000
FY 2007 Total	414.50	26,810,200	33,446,400	413.50	24,702,900	32,354,900
Change from Original Appropriation	4.00	2,191,300	339,800	3.00	84,000	(751,700)
% Change from Original Appropriation		8.9%	1.0%		0.3%	(2.3%)

State Tax Commission

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation					
	410.50	24,618,900	8,487,700	0	33,106,600
HB 395 One-time 1% Salary Increase					
Reflects a one-time 1% Change in Employee Compensation (CEC) increase.					
Agency Request	0.00	159,900	35,100	0	195,000
Governor's Recommendation	0.00	159,900	35,100	0	195,000
1. Energy Assistance Administration					
Agency Request	0.00	0	0	0	0
<i>The Governor is recommending that the state provide a one-time energy assistance payment of \$50 per person for all eligible Idaho residents, in order to help defray the increased cost of gas and home heating. Most of the assistance checks would be based on residency information provided in 2004 tax filings. This supplemental would cover the Tax Commission's administrative costs.</i>					
Governor's Recommendation	0.00	0	85,700	0	85,700
2. Energy Assistance Disbursements					
Agency Request	0.00	0	0	0	0
<i>The Governor is recommending that the state provide a one-time energy assistance payment of \$50 per person for all eligible Idaho residents, in order to help defray the increased cost of gas and home heating. Most of the assistance checks would be based on residency information provided in 2004 tax filings. This supplemental includes most of the disbursement amounts.</i>					
Governor's Recommendation	0.00	0	59,404,000	0	59,404,000
Omnibus CEC Supplemental					
Agency Request	0.00	0	0	0	0
<i>The Governor's FY 2007 recommendation is a 3% ongoing increase in employee compensation (CEC), based on merit, to commence in FY 2006 with the January 29 pay period. This will allow agencies to fund employee compensation increases for ten pay periods prior to the end of the current fiscal year. Funding for the remaining 16 pay periods is provided in the FY 2007 CEC.</i>					
Governor's Recommendation	0.00	180,000	40,300	0	220,300
FY 2006 Total Appropriation					
Agency Request	410.50	24,778,800	8,522,800	0	33,301,600
Governor's Recommendation	410.50	24,958,800	68,052,800	0	93,011,600
Non-Cognizable Funds and Transfers					
Transfers between programs net to zero.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2006 Estimated Expenditures					
Agency Request	410.50	24,778,800	8,522,800	0	33,301,600
Governor's Recommendation	410.50	24,958,800	68,052,800	0	93,011,600
Removal of One-Time Expenditures					
Removes funding provided for HB395, the 27th pay period, and other one-time items.					
Agency Request	0.00	(159,900)	(2,761,600)	0	(2,921,500)
Governor's Recommendation	0.00	(159,900)	(62,251,300)	0	(62,411,200)

State Tax Commission

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Base Adjustments					
Transfers between programs net to zero.					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FY 2007 Base					
Agency Request	410.50	24,618,900	5,761,200	0	30,380,100
<i>Governor's Recommendation</i>	<i>410.50</i>	<i>24,798,900</i>	<i>5,801,500</i>	<i>0</i>	<i>30,600,400</i>
Benefit Costs					
Includes the employer-paid portion of estimated changes in employee benefit costs. The two biggest factors are health insurance rates and retirement rates. Health insurance is projected to increase by 6.1% or \$436 per position. Retirement rates are scheduled to increase by 5.9% from 10.39% to 11% of salary for regular employees and by 5.7% from 10.73% to 11.34% of salary for police and firefighters. Other benefit changes include minor adjustments in unemployment insurance rates and workers compensation rates.					
Agency Request	0.00	259,400	56,500	0	315,900
<i>Removes the PERSI rate increase and changes benefit costs to reflect a 3.5% or \$250 per FTP increase in health insurance costs. However, the change in health insurance providers, from Blue Shield to Blue Cross, has created a one-time opportunity to use unexpended reserves from the previous contract. This decision unit provides for a health insurance premium reduction equal to two month's premiums for both the employer and employee. Finally, a life insurance holiday is included equal to seven month's premium for the employer's share only.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(433,300)</i>	<i>(94,900)</i>	<i>0</i>	<i>(528,200)</i>
Inflationary Adjustments					
Includes a general inflationary increase of 1.9% in operating expenditures and trustee/benefit payments.					
Agency Request	0.00	63,500	24,000	0	87,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>63,500</i>	<i>24,000</i>	<i>0</i>	<i>87,500</i>
Replacement Items					
Replacement Items include a map scanner (\$15,000), a postage machine (\$26,500), a mail slicer (\$7,700), software upgrades (\$18,000), nine network servers (\$51,300), network disk storage (\$23,300), three production printers (\$24,000), 29 printers (\$13,000), two LCD projectors (\$4,000), five vehicles (\$90,000), and 137 computers (\$138,600).					
Agency Request	0.00	267,800	147,800	0	415,600
<i>The Governor recommends Economic Recovery Reserve Funds be used in place of General Funds.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>282,500</i>	<i>0</i>	<i>282,500</i>
Statewide Cost Allocation					
Statewide Cost Allocation includes increases in Attorney General fees (\$77,800), risk management fees (\$1,600), and State Controller fees (\$14,400), and decreases in building services space charges (-\$1,900) and State Treasurer fees (-\$42,700).					
Agency Request	0.00	43,500	5,700	0	49,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>43,500</i>	<i>5,700</i>	<i>0</i>	<i>49,200</i>
Change in Employee Compensation					
Calculated cost of a 1% salary increase for permanent and group positions.					
Agency Request	0.00	155,800	35,000	0	190,800
<i>Provides funding for the remaining 16 pay periods to annualize the 3% ongoing change in employee compensation recommended in the omnibus CEC supplemental.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>287,500</i>	<i>64,700</i>	<i>0</i>	<i>352,200</i>

State Tax Commission

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Nondiscretionary Adjustments					
Nondiscretionary Adjustments include a rent increase at the Tax Commission's Pocatello, Twin Falls, and Rupert offices.					
Agency Request	0.00	8,800	0	0	8,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>8,800</i>	<i>0</i>	<i>0</i>	<i>8,800</i>
FY 2007 Program Maintenance					
Agency Request	410.50	25,417,700	6,030,200	0	31,447,900
<i>Governor's Recommendation</i>	<i>410.50</i>	<i>24,768,900</i>	<i>6,083,500</i>	<i>0</i>	<i>30,852,400</i>
1. Replace Backup Tape Library					
General Services					
This line item would provide \$174,000 in one-time funding and \$45,000 in ongoing funding to upgrade the Tax Commission's backup data storage system. The current system, which is based on older, tape backup technology, is considered past its "end of life", is plagued with malfunctions, and cannot provide information encryption security. The one-time money requested would pay for the necessary IT equipment, while the ongoing money would pay software maintenance and access to vendor upgrades. The new data backup system would feature encryption technology, to better secure the sensitive information held by the agency.					
Agency Request	0.00	164,300	54,700	0	219,000
<i>The Governor recommends no ongoing General Fund money, and that Economic Recovery Reserve Funds be used in place of one-time General Funds.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>185,200</i>	<i>0</i>	<i>185,200</i>
2. GenTax Software Maintenance					
General Services					
This line item would provide ongoing funding to pay the software maintenance charges assessed by Fast Enterprises, the proprietary vendor of the Tax Commission's GenTax data system. The first year under the GenTax system (FY 2003), the Tax Commission was appropriated \$200,000 in ongoing funding for software maintenance fees. In FY 2004, the annual fee was increased from this special, introductory rate to the current rate of \$400,000. Although no appropriation increases have been made for GenTax software maintenance, the Tax Commission has used other savings in its budget to pay the \$400,000 charge since FY 2004. Fast Enterprises has announced that the maintenance fee will increase in FY 2007 to \$500,000. This request would provide appropriated funding for the full \$500,000.					
Agency Request	0.00	225,000	75,000	0	300,000
<i>Not recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
3. Collections Software & Equipment					
Revenue Operations					
This line item would provide \$582,900 in one-time funding and \$51,400 in ongoing funding to upgrade the Tax Commission's collections equipment and software. This upgrade would also provide the agency with improved image capture technology, which is increasingly being used in the banking industry, and will enable quicker processing of returns. One-time funds would purchase new software and equipment, while ongoing funds would pay for software maintenance costs. The Tax Commission estimates that these improvements will result in the following efficiencies: FY07 ~ \$86,600; FY08 ~ \$276,600; FY09 ~ \$446,600. Efficiencies are a combination of increased revenues collected and reduced agency costs.					
Agency Request	0.00	475,800	158,500	0	634,300
<i>The Governor recommends no ongoing General Fund money, and that Economic Recovery Reserve Funds be used in place of one-time General Funds.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>595,700</i>	<i>0</i>	<i>595,700</i>

State Tax Commission

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
4. Improve Network Security					General Services
The Tax Commission's basic network security package has not been upgraded since 1998. This line item would provide \$565,000 in one-time funding and \$84,800 in ongoing funding to improve the system's ability to detect and prevent intrusion, implement new firewalls, prevent spyware infection, and improve server security. The rise in identity theft, the sensitive nature of information held by the Tax Commission's systems, and the outdated nature of the Tax Commission's current network security technology, make this a priority.					
Agency Request	0.00	487,400	162,400	0	649,800
<i>The Governor recommends no ongoing General Fund money, and that Economic Recovery Reserve Funds be used in place of one-time General Funds.</i>					
Governor's Recommendation	0.00	0	586,200	0	586,200
5. Permanent Employees Replace Temps					County Support
The Tax Commission is proposing to covert three positions, at an ongoing cost of \$153,300 in salary and benefits, plus \$6,000 in one-time capital outlay, from their current status as contract employees under Adecco to employees of the Tax Commission. The positions work in the area of GIS and technical support for the counties. This change would result in a net cost reduction to the state.					
Agency Request	3.00	(60,000)	0	0	(60,000)
<i>The Governor recommends appropriating the \$6,000 in requested one-time capital Outlay costs from the Economic Recovery Reserve Fund, rather than the General Fund.</i>					
Governor's Recommendation	3.00	(66,000)	6,000	0	(60,000)
6. System Analyst Position					County Support
This line item would provide \$58,000 in ongoing funding and \$2,000 in one-time funding to hire a new System Analyst position within the County Support program. The deployment of additional tax administration software systems to counties has increased the workload in this area. The individual hired would provide technical assistance to counties in the implementation and administration of these new systems.					
Agency Request	1.00	60,000	0	0	60,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
7. Copier Lease					General Services
This line item would provide ongoing funding to lease a new main copier for the Tax Commission's copy center. The current copier, which will be seven years old in FY 2007, was funded with a \$70,000 annual lease payment. The funding for the old copier was removed from the base in FY 2006, at the agency's request, and is currently being paid out of an encumbrance from the prior year. The lease cost of the new copier represents a 29% reduction from the annual cost of the old copier.					
Agency Request	0.00	40,000	10,000	0	50,000
<i>The Governor recommends that one-time Economic Recovery Reserve Funds be used in place of ongoing General Funds.</i>					
Governor's Recommendation	0.00	0	50,000	0	50,000
8. Training Equipment					County Support
This line item would provide an increase in spending authority in its Seminars & Publications Fund. The Tax Commission conducts a number of summer training seminars for county personnel. The tuition proceeds of these seminars are deposited in this fund. Approval of this spending authority will enable the agency to purchase the equipment necessary to conduct the seminars.					
Agency Request	0.00	0	30,000	0	30,000
Governor's Recommendation	0.00	0	30,000	0	30,000

State Tax Commission

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
9. Local Option Sales Tax	General Services, Audit & Collections, Revenue Operations				
This line item would provide one-time spending authority from the Administration & Accounting Fund for the Tax Commission to provide administrative services for the collection of local option Sales Taxes in the counties of Kootenai and Nez Perce. The commission would provide administrative and reporting services for the counties, which would be paid for from the additional local option revenues collected on behalf of these counties by the commission.					
Analyst Comment: An extension of the local option Sales Tax in Kootenai County was rejected by voters after the submission of this budget request.					
Agency Request	0.00	0	112,400	0	112,400
Governor's Recommendation	0.00	0	112,400	0	112,400
10. Income Tax Check-off	Revenue Operations				
This line item would provide the \$3,000 in statutory spending authority for the Tax Commission's cost of administering a new income tax check-off fund. HB 125 created the Idaho Guard and Reserve Family Support Fund.					
Agency Request	0.00	0	3,000	0	3,000
Governor's Recommendation	0.00	0	3,000	0	3,000
FY 2007 Total					
Agency Request	414.50	26,810,200	6,636,200	0	33,446,400
Governor's Recommendation	413.50	24,702,900	7,652,000	0	32,354,900
Agency Request					
Change from Original App	4.00	2,191,300	(1,851,500)	0	339,800
% Change from Original App	1.0%	8.9%	(21.8%)		1.0%
Governor's Recommendation					
Change from Original App	3.00	84,000	(835,700)	0	(751,700)
% Change from Original App	0.7%	0.3%	(9.8%)		(2.3%)